

AUDIT *INSIGHTS*

Volume 3, Issue 4

HOLIDAY REMINDER:

Know the Rules at OCPS

As the year comes to a close, let's give ourselves the best gift: knowledge and confidence in doing the right thing.

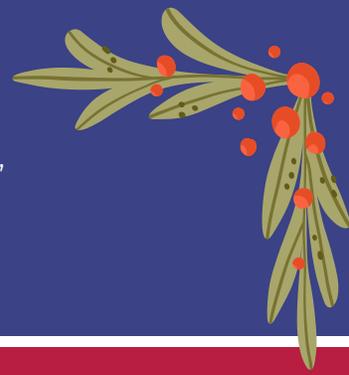
Just like our School Board Policies, the Superintendent's Management Directives help us stay aligned and uphold integrity every day. These directives are intended for OCPS employees, so take a moment to explore and understand them.

But why now? Because three new directives have been added, and they're important:

- 1. B-16: School Safety and Security**
Ensures threat management teams, safety drills, and compliance with Florida laws.
- 2. B-17: Automated External Defibrillators (AEDs)**
AEDs must be accessible and properly maintained.
- 3. B-18: Third-Party Information Security**
Protects OCPS confidential data when working with vendors and requires strict security protocols.

Take some time this season to review all directives, especially these new ones. Staying informed keeps our schools safe and reinforces the integrity we value at OCPS.

In our last newsletter, we explored 10 key considerations before contracting a project. In this edition, we shift focus to the next critical phase: identifying potential vendors. Selecting the right vendor is foundational to project success, and it begins with a structured approach—from assessing internal needs to evaluating vendor capabilities, data security, and reputation. This checklist will guide you through every step to ensure strategic alignment in your vendor selection process.



Vendor Identification Checklist:

1. Needs Assessment

- ✓ Define scope of goods/services
- ✓ Identify internal stakeholders and gather input
- ✓ Set budget and timeline
- ✓ Clarify performance expectations

2. Market Research

- ✓ Search industry directories and online platforms
- ✓ Conduct benchmark surveys
- ✓ Review external parties' experiences (e.g., other districts)
- ✓ Explore vendors with strong reputations

3. Prequalification Criteria

- ✓ Verify legal and regulatory compliance
- ✓ Assess financial health and stability
- ✓ Evaluate experience, capacity, and diversity status
- ✓ Understand sub-contracting/4th party relationships

4. Vendor Outreach

- ✓ Issue RFIs, RFPs, or RFQs
- ✓ Post opportunities publicly
- ✓ Reach out directly to potential vendors
- ✓ Encourage participation from diverse and local vendors

5. Evaluation & Shortlisting

- ✓ Use scoring matrices and stakeholder reviews
- ✓ Conduct interviews, demos, and site visits
- ✓ Check references and customer reviews
- ✓ Review vendors' reputation regarding data handling
- ✓ Evaluate data security measures (backup, disaster recovery, encryption)
- ✓ Assess process assurance (SOC reports, PCI-DSS, ISO certifications)

In our next issue, we'll take a closer look at the Procurement Process, exploring strategies to streamline workflows, ensure compliance, and maximize value through effective purchasing practices—while reinforcing the importance of final due diligence in vendor selection and contract execution.



Cybersecurity Spotlight: GenAI's Dual Role in 2025

According to *Right-Hand Cybersecurity*, generative AI (GenAI) is set to reshape the cybersecurity landscape in 2025—bringing both powerful Generative AI (GenAI) refers to a class of artificial intelligence systems designed to create new content—such as text, images, audio, video, or code—based on patterns learned from existing data. Unlike traditional AI, which typically classifies or predicts based on input data, GenAI can generate original outputs that resemble human-created content.



If They Audit, We Ought to Know

Just a friendly reminder to all departments: if you are contacted by an outside auditor or go through any kind of outside audit, please make sure to let us know.

Why? Because when we are in the loop, we can help reduce duplicate efforts, better understand risks across the district, and support smoother and more effective audit coordination.

Here is what to do:

- Let the Internal Audit team know as soon as you are notified about an external audit

Forward any related documents such as engagement letters, audit scopes, or final reports

It is a small step that makes a big difference in how we support your department and manage audit activity across the district.

If you have any questions, we are just an email or call away.



Did You Know

Providing fraud awareness training for staff at all levels of an organization is a vital part of a comprehensive anti-fraud program.

Internal Control Tip

Internal controls breakdown when people look for shortcuts, staff are overwhelmed, or there is a lack of training, understanding or experience among staff.

Report issued since our last newsletter

Instructional Technology and Library Media (ITLM)
Internal Audit Self-Assessment Quality Assurance (QA)
All our reports are available for your reading enjoyment on our website <https://www.ocps.net/reports>

Fraud Prevention and Awareness Control Tips



1. **Code of conduct and ethics policy** — Clear rules for acceptable behavior.
2. **Strong tone at the top** — Executives model integrity and communicate zero tolerance for fraud.
3. **Fraud awareness training** — Regular training for employees and managers on how to spot and report fraud.
4. **Whistleblower hotline** — Anonymous channels for employees, vendors, or customers to report suspicions.
5. **Conflict of interest disclosure** — Employees must disclose relationships that could pose fraud risks.
6. **Separate authorization, custody, and record-keeping** — For example, different people approve invoices, make payments, and reconcile bank accounts.
7. **Dual authorization for payments** — Require two signatures or approvals for payments above a threshold.
8. **Rotation of duties** — Periodically rotate staff in key positions to prevent long-term concealment.
9. **Mandatory vacation policy** — Employees must take leave; continuous presence may hide fraud.
10. **User access reviews** — Periodic reviews and removal of unnecessary system access.

Share the Good News – Andy

First-Person View



I've been honored to be a part of the OCPS Internal Audit team for almost two years now. As a homegrown Orlando native and a proud product of the OCPS school system, it's been incredibly rewarding to gain a deeper understanding of the community that shaped me. During my time with the Internal Audit team, I've gained valuable experience through a variety of engagements, including fuel management, device management, and school audits, to name a few. I'm truly grateful to my colleagues for showing me the ropes and giving me the opportunity to see OCPS from a behind-the-scenes perspective. From day one, my coworkers have been incredibly accommodating and welcoming, creating a supportive environment that has made my experience meaningful. Thank you to everyone on the Internal Audit team and OCPS for making this journey so enriching and memorable!

IA Team View

We've truly enjoyed having Andy as part of the OCPS Internal Audit team over the past two years. From the very beginning, Andy brought not only a strong work ethic and sharp analytical skills, but also a warm, welcoming presence that made a real difference in our day-to-day work.

Whether it was jumping into school audits, supporting fieldwork, or lending a hand wherever needed, Andy consistently showed up with a positive attitude and a genuine willingness to learn. His thoughtful contributions and fresh perspective added real value to our team, and his kindness and professionalism made him a joy to work with.

One of the things we appreciated most was how Andy helped create a supportive environment for everyone, especially during onboarding. He played a key role in making our newest team member feel at home, and that speaks volumes about the kind of teammate he is.

As Andy wraps up his time at UCF, we're proud of all he's accomplished and grateful for the impact he's made here at OCPS. We know he has a bright future ahead and wish him continued success in all his endeavors.

Thank you, Andy, for everything. You've made a lasting impact, and we'll truly miss having you around.

Santa's Risk Register Riddle

Instructions: Read the description of Santa's risks below and fill in the blanks with the best word from the box:

- A blizzard hitting the North Pole is a (1) _____ that could cause a delay in toy production.
- The chance of Rudolph's nose light failing is the (2) _____ of that particular event.
- If a drone intercepts the sleigh and steals the Naughty/Nice list, the resulting damage to reputation is the (3) _____.
- Adding a backup GPS system to the sleigh is a (4) _____ designed to reduce the risk of getting lost.

Answers

1. I S K R
2. PIATCM
3. OLCNOTR
4. HELKIOIDLO

DEFENSES AND SOPHISTICATED THREATS

Generative AI: Good vs. Bad

GOOD

- ✓ Enhanced threat detection
- ✓ Streamlined incident response
- ✓ Smarter alert prioritization
- ✓ Fewer false positives, deeper insights

BAD

- ✗ Convincing phishing campaigns
- ✗ Realistic deepfakes
- ✗ Adaptive AI-driven attacks
- ✗ Challenges for security tools

Balance advantages with risk mitigation